IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 1ST NOVEMBER 2007 / 10TH KARTHIKA 1929

WP(C).No. 32438 of 2007(J)

PETITIONER:

S.NAWAB,
NAZIA TRADERS, BIG BAZAR, KOLLAM.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:
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1. THE SALES TAX APPELLATE TRIBUNAL,
THIRUVANANTHAPURAM-695 001.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM-673 307.

3. THE ASSISTANT COMMISSIONER (AUDIT
ASSESSMENT), COMMERCIAL TAXES, KOLLAM-673 307.

4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM-673 307.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 32438 OF 2007 J
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Dated this the 1st day of November, 2007

J U D G M E N T

Against Ext.P1 order of assessment, appeal has been filed and that resulted in Ext.P2. Still aggrieved, petitioner submitted Ext.P3 appeal to the Tribunal together with Ext.P4 application for stay. Petitioner submits that since Tribunal has not been notified so far, the appeal or stay petition could not be considered. In the meanwhile, revenue recovery proceedings has been initiated for recovering the amount due as per Ext.P5 for the recovery of the dues in terms of Ext.P1 order of assessment. Since the appellate tribunal is not notified, petitioner cannot be faulted for not having obtained an interim order in Ext.P3 appeal. If that be so, revenue recovery cannot be justified.

Taking into account the above, I dispose of this writ petition directing that Ext.P3 appeal shall be expeditiously disposed of immediately on the notification of the Tribunal and

that in the meanwhile proceedings pursuant to Ext.P5 shall be deferred, on condition that the petitioner remits Rs.50,000/- within one month from today.

ANTONY DOMINIC, JUDGE.

Rp